

and every year, which said state and county taxes shall be due and payable [as soon as levied] on *July 1*. On taxes which are not paid before the first day of October, interest at the rate of one-half of one per cent *per month* shall be charged [if paid at any time during said month of October, and interest of one-half of one per cent, per month shall be charged for every additional month or fraction thereof that such taxes shall remain unpaid].

345.

[Within sixty days after.] *After* the annual levy shall have been made *and before July 1*, the said Treasurer, in performance of his duties as Clerk to said County Commissioners, shall make a true copy of the assessment list of Somerset County in books supplied by the County Commissioners for the purpose, showing the aggregate assessment of every person, set of persons or corporate institutions as the same there appears on the assessment books of said county, with the name of said owners arranged according to election districts, and alphabetically for each district, and the amount of State and county taxes due and owing by every such person, set of persons or corporate institutions; and said books shall be kept in the office of the County Commissioners, and the said Treasurer shall place thereon all credits, whether for money received, transfer, insolvencies, discounts or abatements.

It shall also be the duty of said Treasurer to keep a full and fair cash account, showing all sums of money received by him, so as to indicate the source whence the same was received, respectively, and showing all sums of money paid out by him either to the County Commissioners or to the Treasurer of the State of Maryland.

347.

It shall be the duty of the Treasurer [during the month of August] *immediately* after said levy to give notice thereof by advertisement inserted once a week for three successive weeks in two newspapers published in Somerset County, and to prepare the tax bills of each taxpayer and forward the same by mail or deliver the same to the person or persons, or corporate institutions, or to the agent of the person or persons, or corporate institutions, to whom the property included in such tax bills is assessed, so far as their residence or postoffice address may be known as ascertained by said Treasurer, [on or before the first day of October next succeeding said levy,] to which said tax bills a notice shall be annexed that if said taxes are not paid on or before the first day of January next, with the interest *due* thereon, *after October 1*, said taxes will be collected by process of law.

348.

The Treasurer shall at least once in each week deposit in a national or State bank in Somerset County all taxes received or collected by him up to the date of such deposit, the portion due the State to be deposited to his credit as collector of State taxes, and the portion due Somerset County to be deposited to the credit of the County Commissioners of Somerset County, and he shall once a month [from and after the first of November in each year] forward to the State Treasurer a check for the amount of State taxes to his credit in bank,